

"American taxpayers are in for an unpleasant surprise in 2011. Tax relief they rely upon will expire, raising taxes on millions of families by thousands of dollars. Many of these tax hikes are set to kick in next year, and they will be a significant shock to any American not expecting them.

The taxes may sound familiar: the marriage tax, the child tax credit, and the disappearance of the 10 percent tax bracket. Each expiration is a major tax increase that will affect families across the income spectrum - these aren't tax cuts for the wealthy, they are tax cuts that affect middle and even low-income wage earners.

The marriage tax penalty will reappear in the form of a reinstatement of higher taxes assessed on joint filers than on individuals. Some 35 million married Americans couples will pay the higher tax rate - an average of \$595 per family.

Next come 31 million families with children who will experience a reduction in the child tax credit. This tax relief was also enacted in 2001, and it increased the child tax credit from \$500 to \$1,000. In 2011, the \$500-per-child reduction will cost the average family in this category by \$1,033.

Last, but certainly not least, the tax relief of 2001 created a new ten percent income tax bracket at the lowest levels of taxable income. Next year, the ten percent bracket will disappear, and 88 million taxpayers will pay income tax at a rate of 15 percent rather than at the ten percent rate. Average taxpayer's burden? Another \$503 in higher income taxes.

So, all told, if you are the average American taxpayer, filing jointly and with children who qualify for the child tax credit, you can expect a tax increase of \$2,131 in 2011. President Obama does not consider this a tax increase, however, because the tax relief is simply expiring. Yet, the revenue raised from this expiration of tax relief for ordinary American families at all levels of income will occur in a year when our federal government is anticipated to set an all-time budget deficit record of \$1.8 trillion.

That spending increase should hit home for everyone who thinks the money our government is borrowing and spending doesn't come from their taxes. It comes from every taxpayer in the form of the above tax hikes.

The revenue to fund our record-setting bureaucracy will also, once again, come from Americans who pass away, starting in 2011. This year, there is no estate tax, but next year, the estate tax will return. Ten years ago, supporters of estate tax repeal noted that the only things certain are death and taxes, but there is no reason why both should occur at the same time. Yet, even with revisions to the estate tax, many Missourians will again be forced to contend with this burden as family farms and businesses pass from one generation to the next.